

DOCKET FILE COPY ORIGINAL

BEFORE THE
FEDERAL COMMUNICATIONS COMMISSION
WASHINGTON, D.C. 20554

RECEIVED

JAN 29 2001

FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

In the Matter of)
)
2000 Biennial Regulatory Review --)
Comprehensive Review of the)
Accounting Requirements and)
ARMIS Reporting Requirements for)
Incumbent Local Exchange Carriers:)
Phase 2 and Phase 3)

CC Docket No. 00-199 /

REPLY COMMENTS
of the
GENERAL SERVICES ADMINISTRATION

GEORGE N. BARCLAY
Associate General Counsel
Personal Property Division

MICHAEL J. ETTNER
Senior Assistant General Counsel
Personal Property Division

GENERAL SERVICES ADMINISTRATION
1800 F Street, N.W., Room 4002
Washington, D.C. 20405
(202) 501-1156

Economic Consultants:
Snively King Majoros O'Connor & Lee, Inc.
1220 L Street, N.W., Suite 410
Washington, D.C. 20005

January 30, 2001

11/1/01 Copies rec'd 014
ABCDE

Table of Contents

	<u>Page No.</u>
SUMMARY.....	i
A. INTRODUCTION	1
B. FACILITIES BASED LOCAL EXCHANGE COMPETITION REMAINS MINIMAL.....	2
C. UNIFORM ACCOUNTING AND REPORTING RULES REMAINS NECESSARY.....	4
D. MOST COMMISSION PROPOSED CHANGES TO PART 32 ACCOUNTING RULES ARE IN THE PUBLIC INTEREST	6
E. MOST COMMISSION PROPOSED CHANGES TO ARMIS REPORTING REQUIREMENTS ARE IN THE PUBLIC INTEREST.....	15
F. CONCLUSION	19

SUMMARY

In these Reply Comments, GSA responds to the comments and proposals of the twenty-seven parties filing comments in this proceeding.

GSA disagrees with many of the positions taken by USTA. First, GSA disagrees with USTA's contention that this proceeding should be restricted to eliminating regulatory requirements. Since 98 percent of the nation's end user lines are still provided by the ILECs, prudence dictates that the Commission update its accounting and reporting requirements to maintain appropriate regulatory controls.

Second, GSA disagrees with USTA as to the Commission's responsibility with respect to accounting and reporting. GSA believes the Commission should ensure that its accounting and reporting rules meet the needs of state regulators as well as the Commission. Only the Commission can provide the uniformity of accounting and reporting rules needed in this industry.

Finally, GSA strongly disagrees with many of USTA's specific proposals to eliminate accounting detail and reporting requirements. GSA agrees with NARUC and the other non-ILEC parties that the Commission's streamlining proposals strike an appropriate balance between the requirements for effective regulatory controls and the need for less burdensome regulatory surveillance.

**BEFORE THE
FEDERAL COMMUNICATIONS COMMISSION
WASHINGTON, D.C. 20554**

In the Matter of)	
)	
2000 Biennial Regulatory Review --)	
Comprehensive Review of the)	
Accounting Requirements and)	CC Docket No. 00-199
ARMIS Reporting Requirements for)	
Incumbent Local Exchange Carriers:)	
Phase 2 and Phase 3)	

**REPLY COMMENTS
of the
GENERAL SERVICES ADMINISTRATION**

The General Services Administration ("GSA") submits these Reply Comments on behalf of the customer interests of all Federal Executive Agencies ("FEAs") in response to the Commission's Notice of Proposed Rulemaking ("Notice") released on October 18, 2000. In the Notice, the Commission seeks comments on its proposals to streamline and update existing accounting and reporting requirements. The Notice also seeks comments on various proposals by the United States Telecom Association ("USTA") to eliminate additional accounting and reporting requirements.

A. INTRODUCTION

GSA filed Comments in this proceeding on December 21, 2000. For the most part, GSA supported the Commission's proposals to further streamline its accounting and Automated Reporting Management Information System ("ARMIS") reporting

requirements. Conversely, GSA found the more extreme proposals of USTA to be premature and contrary to public interest.

Comments were also filed in this proceeding by:

- The USTA, the Independent Telephone and Telecommunications Alliance ("ITTA") and nine individual incumbent local exchange carriers ("ILECs");
- The National Association of Regulatory Utility Commissioners ("NARUC") and eleven state commissions;
- Two interexchange carriers ("IXCs");
- The Ohio Consumer's Counsel and the National Association of State Utility Consumer Advocates ("OCC/NASUCA"); and
- The Rural Utilities Service ("RUS").

In these Reply Comments, GSA responds to the comments and proposals of these parties.

B. FACILITIES BASED LOCAL EXCHANGE COMPETITION REMAINS MINIMAL

This proceeding represents a continuation of the comprehensive review of accounting and reporting requirements initiated by the Commission in 1999 "to keep pace with changing conditions in the competitive telecommunications industry."¹ As the Commission notes, this proceeding is also part of its biennial review process as required by Section 11 of the Act.²

¹ Notice, para. 1.

² Id., para. 2 citing Communications Act 1934 as amended by the Telecommunications Act of 1996 ("Act").

USTA contends that this proceeding should be restricted to eliminating regulatory requirements pursuant to Section 11.³ Section 11 requires the Commission to (1) review all of its regulations biennially, (2) determine if any regulation is no longer necessary as the result of “meaningful economic competition,” and (3) repeal or modify any regulation it determines to be no longer necessary.⁴

USTA's perspective on this proceeding is inappropriately narrow. It would be the height of inefficiency for the Commission to establish one proceeding to add regulatory requirements and another to eliminate regulatory requirements dealing with the same subject. The logical and efficient path is the one being followed by the Commission. The Commission has examined each rule, and is proposing additions, deletions and modifications as appropriate.

Indeed, as NASUCA and AT&T point out, if the Commission were to restrict itself to USTA's reading of Section 11, it would terminate this proceeding immediately, since the ILECs do not yet face “meaningful economic competition.”⁵ According to the Commission's latest local competition report, 98 percent of the nation's end users still depend upon ILEC facilities for their local service.⁶ The introduction of local exchange competition has had little effect on the market power of the ILECs to date.

³ Comments of USTA, p. 2.

⁴ 47 U.S.C. 161.

⁵ Comments of NASUCA, p. 2; AT&T Corp. (“AT&T”), p. 1.

⁶ Local Telephone Competition: Status as of June 30, 2000, released December 4, 2000, Tables 3 and 4 show that ILEC facilities serve 187,784,000 of 191,612,000 end user lines.

**C. UNIFORM ACCOUNTING AND REPORTING RULES
REMAIN NECESSARY**

The Commission's statutory responsibility with respect to accounting matters is clear under the Act:

The Commission shall, by rule, prescribe a uniform system of accounts for use by telephone companies. Such uniform system shall require that each common carrier shall maintain a system of accounting methods, procedures, and techniques (including accounts and supporting records and memoranda) which shall ensure a proper allocation of all costs to and among telecommunications services, facilities, and products (and to and among classes of such services, facilities, and products) which are developed, manufactured, or offered by such common carrier.⁷

Uniform accounting and reporting by ILECs has been the bedrock upon which both Federal and state regulation has been based for many decades. As NARUC notes:

The states rely to a great deal on the FCC's Part 32 accounting system and on the information reported in ARMIS.⁸

USTA would have the Commission ignore state commission comments and proposals in this proceeding. USTA argues:

⁷ 47 U.S.C. 220. The Commission's authority to require annual report can be found in 47 U.S.C. 219.

⁸ Comments of NARUC, p. 5.

... the Commission should not be imposing requirements for the purpose of assisting state regulators in avoiding state statutory limitations on their own authority to impose such requirements.⁹

GSA strongly disagrees with USTA on this matter. Under our nation's system of dual regulation, the Commission and state commissions must work together as partners to ensure the appropriate regulation of dominant carriers. Uniformity of accounting and reporting is more important than ever as regulators strive to ensure just and reasonable rates during the transition from a monopoly to a competitive environment. Only the Commission can provide the uniformity of accounting and reporting rules needed in this industry. The Balkanization of accounting and reporting would severely limit the ability of both the Commission and state regulators to respond appropriately to the telecommunications challenges of the twenty-first century.

In this regard, GSA urges the Commission to take special heed of the comments and proposals of the state commissions in this proceeding. The state commissions are on the front line with respect to controversies surrounding the transition to a competitive local exchange market. The Commission must support the state commissions in any way it can during this transition. As GSA will demonstrate, the perspective of the state commissions is critical to the objectives of this proceeding.

⁹ Comments of USTA, p. 3.

D. MOST COMMISSION PROPOSED CHANGES TO PART 32 ACCOUNTING RULES ARE IN THE PUBLIC INTEREST

1. Chart of Accounts

In its Comments, GSA supported the Commission's proposal to eliminate approximately one-fourth of the current Class A accounts.¹⁰ GSA believes that these eliminations struck an appropriate balance between the requirements for effective regulatory controls and the need for less burdensome regulatory surveillance.¹¹

GSA opposed USTA's more radical proposal to uniformly adopt less detailed Class B accounts for all carriers.¹² Indeed, GSA proposed that the Commission retain four Basic Local Service Revenue accounts and add certain accounts proposed by state commissions.¹³

While USTA's proposal was defended by three of the four major ILECs,¹⁴ all other parties addressing this issue opposed USTA.¹⁵ NARUC and the commenting state commissions agree with the Commission's proposed streamlining of the Class A accounts, but are adamant in their opposition to Class B accounting for the major

¹⁰ Comments of GSA, pp. 3-5.

¹¹ *Id.*, p. 4.

¹² *Id.*, p. 3.

¹³ *Id.*, pp. 4-5.

¹⁴ Comments of BellSouth Corporation ("BellSouth"), p.4; Verizon, pp. 4-6; Qwest, p. 13. SBC did not file comments.

¹⁵ See, e.g., Comments of the New York Department of Public Service ("NYDPS"), p. 2; the Florida Public Service Commission ("Florida"), pp. 4-6; AT&T, pp. 2-4.

ILECs.¹⁶ NARUC states:

The loss of the detail provided in Class A accounting requirements would undermine the states' ability to understand the nature of the carriers' costs. The carriers' costs are largely driven by their network plant investments. Under Class B accounting, almost nothing would be known about these costs.¹⁷

RUS provides financing and technical advise to about 825 rural local exchange carriers.¹⁸ It states:

Maintaining the Class A accounts makes it easier for RUS to evaluate loan security issues. RUS is concerned that the FCC and state regulators would be left with a minimum accounting system providing insufficient information to make informed decisions that impact our nation's telecommunications industry.¹⁹

Sprint Corporation ("Sprint") agrees, and states:

The level of detail provided in some Class A accounts is needed in determining costs for unbundled network elements and universal service funding for the four major carriers.²⁰

AT&T emphasizes that the FCC's universal service model and other public proxy models, such as HAI, rely upon reporting at the Class A Level. AT&T states:

¹⁶ Comments of NARUC, pp. 5-6; the Idaho Public Utilities Commission ("Idaho"), pp. 4-5; the North Carolina Utilities Commission ("North Carolina"), pp. 3-4.

¹⁷ Comments of NARUC, p. 5.

¹⁸ Comments of RUS, p. 1.

¹⁹ Id., p. 2.

²⁰ Comments of Sprint, p. 8.

Eliminating the requirement that LECs publicly report such information would cripple the public's ability to review the development of future enhancements to the models.²¹

NYDPS adds:

Adopting Class B accounts for all carriers would jeopardize NYDPS's ability to conduct depreciation studies and to evaluate the depreciation reserves.²²

The Maryland Public Service Commission ("Maryland") notes:

With regard to USTA's proposals to eliminate Class A accounting requirements, we are unequivocally opposed to such action.²³

* * *

The USTA argument that Class A accounting requirements are too burdensome for the largest ILECs does not seem particularly compelling when it is known that these carriers maintain from 2000 to 3500 accounts in each of their own accounting systems. To comply with the FCC's Class A accounting, they simply aggregate their own account balances into the Class A format of approximately 300 accounts.²⁴

GSA finds the comments of NARUC and the state commissions especially persuasive. The elimination of Class A detail for the major ILECs would significantly effect the ability of the Commission and the state commissions to properly regulate the

²¹ Comments of AT&T, p. 3.

²² Comments of NYDPS, p. 2.

²³ Comments of Maryland, p. 3.

²⁴ Id., p. 4.

ILECs for little purpose. The account eliminations proposed by the Commission are reasonable, except as noted above, but they should be balanced by the addition of accounts recommended by the state commissions to reflect developments in the industry.

2. Other Regulatory Relief

In its Comments, GSA opposed several other accounting changes proposed by USTA which have the effect of loosening current restrictions.²⁵ Most non-ILEC parties agreed with GSA's position.²⁶

USTA's proposal to eliminate detailed requirements for property record additions, retirements and recordkeeping is particularly inappropriate. As NARUC notes:

These records are necessary to ensure that the largest and most important accounts, the network plant accounts, accurately reflect those assets actually in service. Also, [Continuing Property Records] provide data for jurisdictional separations and cost allocations studies. Moreover, these records provide material-only costs for accounting for transfers, reallocations, and adjustments of plant. If these records are inaccurate, virtually all of the carriers' cost data becomes suspect.²⁷

AT&T adds:

As the Commission is well aware, recent audits have uncovered billions of dollars worth of phantom assets on the LECs' books, and

²⁵ Comments of GSA, pp. 5-6.

²⁶ See, e.g. Comments of Florida, pp. 7-8; Maryland, p. 4; WorldCom, Inc. ("WorldCom"), pp. 4-5.

²⁷ Comments of NARUC, p. 7.

therefore detailed reporting of the LECs' property record additions and retirements remains vitally necessary.²⁸

USTA's proposal to eliminate the requirement for notification and approval to implement new accounting standards prescribed by the Financial Accounting Standards Board ("FASB") is also particularly inappropriate. The Public Service Commission of Wisconsin ("Wisconsin") explains:

While standards approved by the FASB go through a detailed process before they are approved, this process does not reflect an analysis of the public interest that is performed as a part of a regulatory analysis. Prior notification, therefore, allows the FCC and state commissions time to analyze the change in accounting principles from a regulatory perspective while considering the current regulatory environment.²⁹

AT&T agrees and notes:

Mere compliance with GAAP, and the public debate surrounding GAAP changes, do not ensure compliance with the Commission's rules and ratemaking objectives which are premised on the Communications Act's mandate to the Commission to ensure that rates are just, reasonable and nondiscriminatory.³⁰

GSA urges the Commission not to adopt USTA's proposals for other accounting changes at this time. Until economic competition significantly reduces the ILECs'

²⁸ Comments of AT&T, p. 4.

²⁹ Comments of Wisconsin, p. 9.

³⁰ Comments of AT&T, pp. 4-5.

market power, the Commission must maintain an effective regulatory accounting system.

3. Affiliate Transactions

In its Comments, GSA supported several Commission proposals related to affiliate transactions which will serve to reduce the regulatory burden on the ILECs without significantly weakening the Commission's regulatory controls.³¹ GSA urged the Commission, however, not to adopt a number of additional changes proposed by USTA which would significantly reduce the effectiveness of the Commission's affiliate transaction rules.³² Most non-ILEC parties agreed with GSA's position.³³

USTA's proposal to decrease the threshold from 50 to 25 percent for use of prevailing price in valuing affiliate transactions is especially inappropriate. As NARUC explains:

Under this proposal, an affiliate, such as a supply company, can conduct up to 75 percent of its business with the ILEC and charge prevailing price. Volume discounts or other cost savings which the affiliate experiences primarily due to its association with the ILEC will not have to be passed on to the ILEC. If over 50 percent of the affiliate's sales are to the ILEC, then it seems that the primary purpose of the affiliate is to serve the ILEC. The FCC's current threshold of 50 percent for use of prevailing price in valuing affiliate transactions recognizes that the affiliate exists

³¹ Comments of GSA, p. 6.

³² Id.

³³ See, e.g., Comments of Wisconsin, pp. 10-13; North Carolina, p. 4; AT&T, pp. 6-7.

to serve the ILEC. Therefore, the NARUC does not recommend or support any change in the 50 percent threshold.³⁴

The Utah Public Service Commission ("UPSC") and Utah Division of Public Utilities ("UDPU") agree and add:

The UPSC and UDPU believe that this change would diminish the purpose of the affiliate transaction rules and can be seen as an attempt to further funnel revenues away from the ILEC and its regulated services.³⁵

4. Incidental Activities

In its Comments, GSA supported the Commission's proposal to allow minor nontariffed activities that are an outgrowth of the carrier's regulated activities to be treated as regulated revenues, even if the activities were not classified as regulated at the time of the ILEC's first filing of a Cost Allocation Manual.³⁶

Of the commenting parties, only UPSC/UDPU had a problem with this proposal. UPSC/UDPD expressed concern that the carriers might use this additional flexibility to stuff "losers" into the regulated pool for future subsidizing.³⁷

While GSA understands UPSC/UDPU's concern, GSA also recognizes that no new incidental activity has been allowed for over 10 years. Given the Commission's

³⁴ Comments of NARUC, pp. 8-9.

³⁵ Comments of UPSC/UDPU, p. 3.

³⁶ Comment of GSA, pp. 6-7.

³⁷ Comments of UPSC/UDPU, p. 3.

other incidental activity rules, including an aggregate cap of one percent on all incidental activities, GSA continues to support this essentially ministerial change.

5. Expense Limits

In its Comments, GSA supported the Commission's proposal to raise the expense limit on general support computers and central office tools and test equipment from \$500 to \$2000.³⁸

NARUC and others support this change for central office tools and test equipment, but not for general support computers.³⁹ GSA believes the Commission should defer to NARUC on this matter and increase the expense limit for only central office tools and test equipment at this time.

6. Additional Modifications to Cost Allocation Manual Requirements

In its Comments, GSA opposed USTA's proposal to allocate ILEC costs between regulated and nonregulated at a Class B level of accounts.⁴⁰ GSA noted that accurate allocations of costs between regulated and nonregulated will become increasingly important as competition grows in the local exchange market and the Commission deregulates more services.

³⁸ Comments of GSA, p. 7.

³⁹ Comments of NARUC, p. 8; Florida, p. 9; Idaho, p. 6.

⁴⁰ Comments of GSA, p. 8.

UPSC/UDPU and other state commissions agree.⁴¹ UPSC/UDPU states:

The UPSC and UDPU strongly oppose USTA's proposal. The UPSC and UDPU believe that a Part 64 allocation at a Class B level would completely undermine the purpose in obtaining data at a Class A level.

GSA urges the Commission to continue to allocate costs between regulated and nonregulated at the Class A level.

7. Classification of Companies

In its Comments, GSA supported the Commission's proposal to modify its rules to clarify that its classification of Carriers as Class A or Class B applies only to ILECs.⁴² No party opposed this essentially ministerial change.

8. Cost Allocation Forecasts

In its Comments, GSA opposed USTA's proposal to eliminate the three year forecast now required in the allocation of central office equipment and outside plant investment between regulated and nonregulated.⁴³ GSA noted that growth in ILEC nonregulated services would consistently result in an overallocation of nonregulated costs to regulated without the use of such forecasts.

⁴¹ Comments of UPSC/UDPU, p. 3; Public Utilities Commission of Oregon ("Oregon"), p. 5; NYDPS, p. 2.

⁴² Comments of GSA, p. 8.

⁴³ Id., pp. 8-9.

Opposition to USTA's proposal was unanimous among the non-ILEC parties.⁴⁴

NARUC explains:

The markets for carriers' regulated activities are large, well-established, mature, while the nonregulated activities, subject to the 'forecast use' rule, are new 'upstart' activities, in their infancy. These new upstart activities are generally activities where the potential for robust competition is greatest. If ILECs have the ability to shift the costs of these new service offerings to their regulated activities, competition for these new upstart services will be seriously undermined. The forecast use rule, which is based on the cost causative principle, is critical for allocating costs fairly because forecasted use provides the best measure of the new services' intended use.⁴⁵

Florida agrees, and adds:

Elimination of this rule could result in the ILEC allocating virtually all of the new investments to the regulated operations even though the investments are being made primarily to develop new, nonregulated activities.⁴⁶

E. MOST COMMISSION PROPOSED CHANGES TO ARMIS REPORTING REQUIREMENTS ARE IN THE PUBLIC INTEREST

In its Comments, GSA supported the Commission's innovative and practical proposals which will reduce the administrative burden of preparing ARMIS reports

⁴⁴ See, e.g., Comments of OCC/NASUCA, p. 7; Wisconsin, pp. 15-16; AT&T, p. 7.

⁴⁵ Comments of NARUC, p. 7.

⁴⁶ Comments of Florida, p. 13.

without destroying their usefulness.⁴⁷ GSA strongly opposed USTA's proposal to "streamline" ARMIS almost out of existence.⁴⁸

NARUC and commenting state commissions agreed with GSA.⁴⁹ The support given by state regulators is consistent with their response to a General Accounting Office ("GAO") survey published last year. In that survey, 41 state commissions responded that they found ARMIS reports helpful.⁵⁰

1. ARMIS Reports 43-01, 43-02, 43-03 and 43-04

In its Comments, GSA noted that ARMIS Reports 43-01 (Annual Summary Report), 43-02 (USOA Report), 43-03 (Joint Cost Report) and 43-04 (Separations and Access Report) provide financial data in a logical and consistent manner.⁵¹ GSA explained that these reports provided policymakers and the public with a reliable and uniform database for monitoring ILEC activities. NARUC agrees and states:

Additionally, ARMIS data is collected in a uniform and standard format so that the states and the public have efficient and reliable access to critical data that is needed in establishing regulated service rates, UNE prices, interconnection rates, depreciation

⁴⁷ Comments of GSA, p. 10.

⁴⁸ Id.

⁴⁹ Comments of NARUC, pp. 9-10; Idaho, pp. 7-8; the Wyoming Public Service Commission ("Wyoming"), p. 3.

⁵⁰ Development of Competition in Local Telephone Markets, GAO, January 2000, p. 52.

⁵¹ Comments of GSA, p. 10.

rates, universal service support, assessing service quality trends, network functionality, capabilities, and reliability.⁵²

The Commission's proposal with respect to the ARMIS financial reports will reduce the reporting burden on the ILECs without sacrificing needed information.⁵³ The Commission's proposals should be adopted.

2. ARMIS 43-07 and 43-08 Reports

In its Comments, GSA supported the Commission's plans to significantly reduce the requirements of the ARMIS 43-07 (Infrastructure Report) and 43-08 (Operating Data Report).⁵⁴ The Commission's proposals represent a net reduction resulting from the elimination of outdated information about the physical and operating characteristics of the ILECs' networks, and the addition of information on newer technologies. Although USTA would favor elimination of these reports,⁵⁵ the non-ILEC parties generally agreed with GSA.⁵⁶ Wisconsin explained its position as follows:

The Wisconsin Commission believes that there is a continuing need to collect this infrastructure data at the federal level, rather than at the state level. Requiring all carriers to report the same information to the FCC makes it more efficient for the FCC and the state commissions to

⁵² Comments of NARUC, pp. 9-10.

⁵³ The Commission's proposal to differentiate between metallic and nonmetallic cable represents a much needed enhancement to these reports.

⁵⁴ Comments of GSA, pp.11-12. GSA recommended, however, that certain details with respect to equipped channels and cable and wire facilities be retained.

⁵⁵ Comments of USTA, p. 25.

⁵⁶ See, e.g., Comments of OCC/NASUCA, pp. 8-9; North Carolina, p. 5; AT&T, pp. 8-9.

assess trends in investment in physical plant and to benchmark among carriers. Collecting this infrastructure data at the federal level offers one source of information that the FCC and state commissions can use in today's regulatory environment. Otherwise, a state commission would have to separately gather information for the companies in its jurisdiction and then try to obtain information from across the country on other companies. This would be much more difficult, more time-consuming, and more costly.⁵⁷

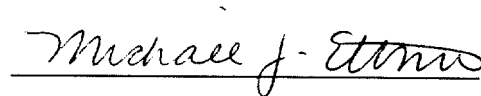
⁵⁷ Comments of Wisconsin, p. 19.

F. CONCLUSION

As a major user of telecommunications services, GSA urges the Commission to implement the recommendations set forth in these Reply Comments.

Respectfully submitted,

GEORGE N. BARLCLAY
Associate General Counsel
Personal Property Division

A handwritten signature in cursive script, reading "Michael J. Ettner", written over a horizontal line.

Michael J. Ettner
Senior Assistant General Counsel
Personal Property Division

GENERAL SERVICES ADMINISTRATION
1800 F Street, N.W., Rm. 4002
Washington, D.C. 20405
(202) 501-1156

January 30, 2001

CERTIFICATE OF SERVICE

I, MICHAEL J. ETTNER, do hereby certify that copies of the foregoing "Reply Comments of the General Services Administration" were served this 30th day of January, 2001, by hand delivery or postage paid to the following parties.

The Honorable Michael K. Powell
Chairman
Federal Communications Commission
445 12th Street, S.W.
Washington, DC 20554

The Honorable Harold Furchtgott-Roth
Commissioner
Federal Communications Commission
445 12th Street, S.W.
Washington, DC 20554

The Honorable Susan Ness
Commissioner
Federal Communications Commission
445 12th Street, S.W.
Washington, DC 20554

The Honorable Gloria Tristani
Commissioner
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C 20554

Ernestine Creech
Accounting Safeguards Division
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C 20554

Ms. Magalie Roman Salas
Secretary
Federal Communications Commission
445 12th Street, S.W. TW-A325
Washington, D.C. 20554

Editorial Offices
Telecommunications Reports
1333 H Street, N.W., Room 100-E
Washington, D.C. 20005

Ms. Edith Herman
Senior Editor
Communications Daily
2115 Ward Court, N.W.
Washington, D.C. 20037

International Transcription Service
445 12th Street, S.W., Room CY-B402
Washington, D.C. 20554

Michael J. Ettner